

SENATE AMENDMENT NO. _____

Offered by _____ of _____

Amend SS/SCS/Senate Bill Nos. 73 & 162, Page 1, Section Title, Lines 3-4,

2 by striking "tax exemptions" and inserting in lieu thereof
3 the following: "taxes"; and

4 Further amend said bill and page, section A, line 3, by
5 inserting after all of said line the following:

6 "144.020. 1. A tax is hereby levied and imposed for
7 the privilege of titling new and used motor vehicles,
8 trailers, boats, and outboard motors purchased or acquired
9 for use on the highways or waters of this state which are
10 required to be titled under the laws of the state of
11 Missouri and, except as provided in subdivision (9) of this
12 subsection, upon all sellers for the privilege of engaging
13 in the business of selling tangible personal property or
14 rendering taxable service at retail in this state. The rate
15 of tax shall be as follows:

16 (1) Upon every retail sale in this state of tangible
17 personal property, excluding motor vehicles, trailers,
18 motorcycles, mopeds, motortricycles, boats and outboard
19 motors required to be titled under the laws of the state of
20 Missouri and subject to tax under subdivision (9) of this
21 subsection, a tax equivalent to **[four]** three and ninety-five
22 hundredths percent of the purchase price paid or charged, or
23 in case such sale involves the exchange of property, a tax
24 equivalent to **[four]** three and ninety-five hundredths
25 percent of the consideration paid or charged, including the
26 fair market value of the property exchanged at the time and

27 place of the exchange, except as otherwise provided in
28 section 144.025;

29 (2) A tax equivalent to [four] three and ninety-five
30 hundredths percent of the amount paid for admission and
31 seating accommodations, or fees paid to, or in any place of
32 amusement, entertainment or recreation, games and athletic
33 events, except amounts paid for any instructional class;

34 (3) A tax equivalent to [four] three and ninety-five
35 hundredths percent of the basic rate paid or charged on all
36 sales of electricity or electrical current, water and gas,
37 natural or artificial, to domestic, commercial or industrial
38 consumers;

39 (4) (a) A tax equivalent to [four] three and ninety-
40 five hundredths percent on the basic rate paid or charged on
41 all sales of local and long distance telecommunications
42 service to telecommunications subscribers and to others
43 through equipment of telecommunications subscribers for the
44 transmission of messages and conversations and upon the
45 sale, rental or leasing of all equipment or services
46 pertaining or incidental thereto; except that, the payment
47 made by telecommunications subscribers or others, pursuant
48 to section 144.060, and any amounts paid for access to the
49 internet or interactive computer services shall not be
50 considered as amounts paid for telecommunications services;

51 (b) If local and long distance telecommunications
52 services subject to tax under this subdivision are
53 aggregated with and not separately stated from charges for
54 telecommunications service or other services not subject to
55 tax under this subdivision, including, but not limited to,
56 interstate or international telecommunications services,
57 then the charges for nontaxable services may be subject to
58 taxation unless the telecommunications provider can identify
59 by reasonable and verifiable standards such portion of the

60 charges not subject to such tax from its books and records
61 that are kept in the regular course of business, including,
62 but not limited to, financial statement, general ledgers,
63 invoice and billing systems and reports, and reports for
64 regulatory tariffs and other regulatory matters;

65 (c) A telecommunications provider shall notify the
66 director of revenue of its intention to utilize the
67 standards described in paragraph (b) of this subdivision to
68 determine the charges that are subject to sales tax under
69 this subdivision. Such notification shall be in writing and
70 shall meet standardized criteria established by the
71 department regarding the form and format of such notice;

72 (d) The director of revenue may promulgate and enforce
73 reasonable rules and regulations for the administration and
74 enforcement of the provisions of this subdivision. Any rule
75 or portion of a rule, as that term is defined in section
76 536.010, that is created under the authority delegated in
77 this section shall become effective only if it complies with
78 and is subject to all of the provisions of chapter 536 and,
79 if applicable, section 536.028. This section and chapter
80 536 are nonseverable and if any of the powers vested with
81 the general assembly pursuant to chapter 536 to review, to
82 delay the effective date, or to disapprove and annul a rule
83 are subsequently held unconstitutional, then the grant of
84 rulemaking authority and any rule proposed or adopted after
85 August 28, 2019, shall be invalid and void;

86 (5) A tax equivalent to [four] three and ninety-five
87 hundredths percent of the basic rate paid or charged for all
88 sales of services for transmission of messages of telegraph
89 companies;

90 (6) A tax equivalent to [four] three and ninety-five
91 hundredths percent on the amount of sales or charges for all
92 rooms, meals and drinks furnished at any hotel, motel,

93 tavern, inn, restaurant, eating house, drugstore, dining
94 car, tourist cabin, tourist camp or other place in which
95 rooms, meals or drinks are regularly served to the public.
96 The tax imposed under this subdivision shall not apply to
97 any automatic mandatory gratuity for a large group imposed
98 by a restaurant when such gratuity is reported as employee
99 tip income and the restaurant withholds income tax under
100 section 143.191 on such gratuity;

101 (7) A tax equivalent to **[four]** three and ninety-five
102 hundredths percent of the amount paid or charged for
103 intrastate tickets by every person operating a railroad,
104 sleeping car, dining car, express car, boat, airplane and
105 such buses and trucks as are licensed by the division of
106 motor carrier and railroad safety of the department of
107 economic development of Missouri, engaged in the
108 transportation of persons for hire;

109 (8) A tax equivalent to **[four]** three and ninety-five
110 hundredths percent of the amount paid or charged for rental
111 or lease of tangible personal property, provided that if the
112 lessor or renter of any tangible personal property had
113 previously purchased the property under the conditions of
114 sale at retail or leased or rented the property and the tax
115 was paid at the time of purchase, lease or rental, the
116 lessor, sublessor, renter or subrenter shall not apply or
117 collect the tax on the subsequent lease, sublease, rental or
118 subrental receipts from that property. The purchase, rental
119 or lease of motor vehicles, trailers, motorcycles, mopeds,
120 motortricycles, boats, and outboard motors shall be taxed
121 and the tax paid as provided in this section and section
122 144.070. In no event shall the rental or lease of boats and
123 outboard motors be considered a sale, charge, or fee to, for
124 or in places of amusement, entertainment or recreation nor
125 shall any such rental or lease be subject to any tax imposed

126 to, for, or in such places of amusement, entertainment or
127 recreation. Rental and leased boats or outboard motors
128 shall be taxed under the provisions of the sales tax laws as
129 provided under such laws for motor vehicles and trailers.
130 Tangible personal property which is exempt from the sales or
131 use tax under section 144.030 upon a sale thereof is
132 likewise exempt from the sales or use tax upon the lease or
133 rental thereof;

134 (9) A tax equivalent to **[four]** three and ninety-five
135 hundredths percent of the purchase price, as defined in
136 section 144.070, of new and used motor vehicles, trailers,
137 boats, and outboard motors purchased or acquired for use on
138 the highways or waters of this state which are required to
139 be registered under the laws of the state of Missouri. This
140 tax is imposed on the person titling such property, and
141 shall be paid according to the procedures in section 144.440.

142 2. All tickets sold which are sold under the
143 provisions of this chapter which are subject to the sales
144 tax shall have printed, stamped or otherwise endorsed
145 thereon, the words "This ticket is subject to a sales
146 tax."."; and

147 Further amend the title and enacting clause accordingly.